

## ABSTRAK

Di Indonesia saat ini perkembangan industri minyak dan gas (migas) sangat besar. Perusahaan yang bergerak dalam bidang industri migas, di samping *high technology* dan *high cost*, juga mempunyai tingkat risiko (*high risks*) kecelakaan kerja yang lebih tinggi. Pada peraturan Keputusan Dirjen Migas No. 84K tahun 1998, disebutkan bahwa setiap peralatan harus diinspeksi setiap 3 tahun sekali dan setiap instalasi diinspeksi setiap 5 tahun sekali. Perusahaan Inspeksi adalah perusahaan jasa yang membantu melakukan pemeriksaan teknis dalam rangka menjamin keselamatan usaha migas, baik keselamatan instalasi maupun peralatan. Berdasarkan Permen Nomor 38 ini, Perusahaan Inspeksi bersifat independen dan ditunjuk langsung oleh badan usaha (BU) atau bentuk usaha tetap (BUT). Proyek inspeksi teknik dan sertifikasi pada Perusahaan Jasa Inspeksi Teknik memerlukan manajemen biaya proyek yang efektif. Pelaksanaan proyek aktualnya sering terjadi *cost variance*. Penelitian ini berfokus dengan biaya aktual proyek pada pekerjaan *Pressure Vessel Project* 049-02 dengan menghitung nilai CV setiap biaya dan mengetahui pada biaya mana CV sering terjadi. Pada proyek PV 49-02 ditemukan adanya *overrun* pada kumulatif keseluruhan biaya *Standard Operational Cost* dan *Advance Cost*. Pada analisa *variance cost* untuk *Standard Operational cost* (*allowance* dan *accommodation*) ditemukan nilai negatif dengan kumulatif sebesar Rp 4.050.000,- dan nilai persentase kumulatif sebesar 87%. Nilai *cost performance index* kumulatif sebesar 0,53. Pada analisa *variance cost* untuk *Advance Cost* (*rent car*, *BBM*, *airport ticket*, transport bandara) ditemukan ada 3 biaya yang memiliki nilai negatif pada *variance cost* yaitu *rent car*, *airport ticket*, dan jasa bongkar PSV dengan masing-masing nilai yang didapat yaitu negatif sehingga kumulatif untuk *variance cost* nya negatif Rp 1.509.000,- ; persentase *variance cost* 17% dan kumulatif *cost performance index* yaitu 0,87.

Kata kunci : Analisis *Cost Variance*, *Project Pressure Vessel*, Manajemen Biaya Proyek

## **ABSTRACT**

*Current developments in Indonesia's oil and gas industry (oil and gas) is very large. Companies engaged in the field of oil & gas industry, in addition to high technology and high cost, also have levels of risk (high risks) work accident higher. On the regulation of oil and gas Director General Decision No. 84K of the year 1998, mentioned that each piece of equipment must be inspected every 3 years and each installation inspected every 5 years. The inspection Company is a service company that helps conduct a technical inspection in order to guarantee the safety of oil and gas ventures, both the safety of the installations or equipment. Based on this Number 38, Candy Companies are independent Inspection and was appointed directly by the business entity (BU) or fixed (BUT) efforts. Project Engineering inspection and certification at the engineering Inspection services company require effective project management costs. The actual common project implementation cost variance. This research focus with the actual cost of the project on the work of the Pressure Vessel Project 049-02 by calculating the value of CV every cost and find out on which cost CV often occur. 49-02 PV project found the existence of the overrun on the cumulative cost of the children's Standard Operational Cost and Advance Cost. On analysis of variance cost for Standard Operational cost (allowance and accommodation) found negative values with a cumulative of \$4,050,000 percentage value, -and cumulative of 87%. The value of cost performance index cumulative of 0.53. On analysis of variance cost to Advance Cost (rent car, fuel, airport ticket, airport transport) found there are 3 charges that have negative values at variance cost i.e., rent car, airport ticket unloading services, and PSV with each value obtained i.e. negative cost variance for cumulative so that his negative Rp 1,509,000,-; percentage of variance cost 17% and cumulative cost performance index that is 0.87.*

**Keywords:** *Cost analysis of Variance, Project a Pressure Vessel, the management of project cost*